X

BUDGET ESTIMATES

OF THE

FOREST DEPARTMENT

FOR

1878-79.

CALCUTTA:
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BUDGET ESTIMATES

OF THE

FOREST DEPARTMENT

FOR

1878-79.

No. 30F., dated the 3rd June 1878.

RESOLUTION—By the Government of India.

READ again—

A Resolution by the Government of India, in this Department, No. 28F., dated the 23rd August 1877, reviewing the Budget Estimates of the Forest Department for 1877-78.

Read also—

The Budget Estimates of the Forest Department for 1878-79, and the provisional orders passed on them.

Financial Resolution No. 2156, dated the 30th March last, communicating the figures finally accepted as the receipts and charges of the Forest Department for 1878-79.

RESOLUTION.—It has during late years been the practice to include in the general review of the Budget Estimates of the Forest Department the figures of only the British provinces under the Government of India, and to exclude the figures of the forest estimates of Mysore and Berar, as well as those of the presidencies of Madras and Bombay, on which separate orders have generally been passed. In the present and in future reviews, the practice which existed until 1871-72 will again be reverted to, and the whole of the figures will be brought together, in order to give a more complete idea of the financial position of the Forest Department throughout India.

2. It has also latterly been the custom to append to the general reviews of the Budget Estimates a tabular statement showing the amounts sanctioned by the Government of India under each head and sub-head of the estimates. This will now be discontinued, as it rests with local Governments to apportion the amounts sanctioned to the several sub-heads of each of the two main heads of "A, Conservancy and Works," and "B, Establishments." Transfers of amounts from one main budget head to the other will continue to require the sanction of the Government of India, in accordance with the rule prescribed in paragraph 111 of the Forest Department Code.

3. The actuals of 1876-77, compared with the estimates, are as follows:—

Provinces.	Budget Estimate.	Regular Estimate	Actuals.
Receipts.	Rs.	Rs.	Rs.
Bengal	2,40,000	2,30,000	2,22,401
North-Western Provinces and Oudh	13,82,000	11,47,000	11,50,671
Punjab	7,45,000	6,12,000	5,98,754
Central Provinces	7,00,000	7,20,000	6,61,326
British Burma	13,00,000	16,50,000	15,51,468
Coorg	66,500	76,500	75,929
Assam	1,10,000	70,000	81,568
Ajmere	500	500	905
Surveys	.....	.....	.....
Total	45,44,000	45,06,000	43,43,022
Madras	5,12,000	4,35,000	4,15,312
Bombay	12,26,000	11,78,557	12,26,658
Total of British Provinces	62,82,000	61,19,557	59,84,992
Mysore	4,22,000	4,30,000	4,66,956
Hyderabad	2,74,000	2,50,000	2,53,136
Total Receipts	69,78,000	67,99,557	67,05,084
Charges—A, Conservancy and Works.			
Bengal	97,000	70,000	90,172
North-Western Provinces and Oudh	7,25,000	6,45,500	6,50,000
Punjab	3,67,000	2,80,000	2,70,330
Central Provinces	1,94,000	1,85,000	1,67,334
British Burma	5,39,000	7,60,000	8,22,064
Coorg	23,500	23,000	18,493
Assam	42,000	40,000	42,005
Ajmere	12,000	12,000	11,433
Surveys	12,140	8,000	7,684
Total	20,11,640	20,23,500	20,79,515
Madras	2,64,000	2,22,000	1,94,943
Bombay	5,08,000	5,43,640	5,30,394
Total of British Provinces	27,83,640	27,89,140	28,04,852
Mysore	1,30,000	1,30,000	1,09,761
Hyderabad	57,000	50,500	40,506
Total A, Conservancy and Works	29,70,640	29,69,640	29,55,119
Charges—B, Establishments.			
Bengal	1,16,000	1,20,000	1,21,517
North-Western Provinces and Oudh	2,02,000	2,11,500	2,10,249
Punjab	2,53,000	2,55,000	2,52,153
Central Provinces	1,41,000	1,25,000	1,21,306
British Burma	2,08,000	1,90,000	1,82,980
Coorg	15,000	15,000	14,836
Assam	53,000	45,000	47,915
Ajmere	12,000	12,000	11,025
Surveys	55,360	52,000	49,820
Total	10,55,360	10,25,500	10,11,801
Madras	2,10,000	2,23,000	2,19,027
Bombay	3,11,000	3,14,001	3,01,548
Total of British Provinces	15,76,360	15,62,501	15,32,376
Mysore	1,34,000	1,30,000	1,17,101
Hyderabad	55,000	55,000	54,146
Total B, Establishments	17,65,360	17,47,501	17,03,623
GRAND TOTAL OF CHARGES	47,36,000	47,17,141	46,58,742
Surplus	22,42,000	20,82,416	20,46,342

The receipts were originally over-estimated in the North-Western Provinces and Oudh, in the Punjab, the Central Provinces, and Assam; in Burma, on the other hand, they have exceeded the original estimate. The expenditure has approximated closely to the estimates.

4. The above figures, compared with those of the two preceding years, show the following results :—

		1874-75.	1875-76.	1876-77.
		Rs.	Rs.	Rs.
Receipts		64,75,829	74,52,015	67,05,084
Charges	A, Conservancy and Works	30,16,158	27,79,206	29,55,119
	B, Establishments	14,75,015	15,56,575	17,03,623
	Total	44,91,173	43,35,781	46,58,742
	Surplus	19,84,656	31,16,234	20,46,342

5. In paragraph 4 of the Resolution No. 28F., dated the 23rd August 1877, reviewing the Budget Estimates of the Forest Department for 1877-78, it was explained that the large surplus realized in 1875-76 was exceptional, and was chiefly due to the large timber sales effected at unusually high prices in British Burma, the Punjab, the Central Provinces, and Coorg. There is scarcely any appreciable difference between the surplus of the years 1874-75 and 1876-77, but in the latter year the causes which operated unfavourably to the department were, in *Bengal*, the cyclone which occurred in October 1876 and blocked up the streams in Chittagong, thus preventing the exportation of forest produce; in the *North-Western Provinces* and the *Punjab*, the failure to bring down sleepers and timber owing to the insufficiency of floods in the rivers; and in *Assam* to a recent decision of the Government of India, that the revenue derived from the elephant mehals and soom forests should in future be credited to the head of "Land Revenue" and not to "Forests." In *British Burma*, the activity which prevailed in 1875-76, and resulted in the sale of large stocks of timber at unusually high prices, was succeeded by a depression in the timber market, which left large stocks of timber unsold in 1876-77. The famine in the *Madras Presidency* has caused a falling-off in the receipts of the Forest Department, and in the *Central Provinces* the temporary reduction of forest revenue in 1876-77 was caused by a sudden and unusual demand for carriage for the transport of grain to the famine districts, which rendered it impossible for traders to remove timber. It is satisfactory that neither in *Mysore* nor in the *Bombay Presidency* was the forest revenue of 1876-77 sensibly affected by the famine. In the former province high prices were realized by the sale of sandalwood, while in the Bombay Presidency a considerable increase in the forest receipts of Sind was caused by the increased demand for steamer fuel in consequence of the development of the grain traffic down the river.

6. In reviewing the estimates for 1877-78, the expenditure of the department was exhibited under the two main heads of charges incurred for the production of revenue, and for the demarcation, improvement, and formation of the forests. The following allotment of the receipts and charges is suggested by the new classification of the sub-heads of the Budget Estimate now in force, and exhibits the same results, with the addition of the financial transactions on account of timber brought to depôt and sold on account of Government :—

		1874-75.	1875-76.	1876-77.
Receipts.		Rs.	Rs.	Rs.
Revenue from timber and other produce removed on account of Government	I	32,46,393	44,53,150	36,41,866
Other revenue	II to V	32,29,436	29,98,865	30,63,218
Total		64,75,829	74,52,015	67,05,084

		1874-75.	1875-76.	1876-77.
Charges.		Rs.	Rs.	Rs.
For timber and other produce removed on Government account	A I	20,16,697	16,86,026	18,85,523
For other revenue	II, III, IV	1,73,063	1,93,093	2,00,588
For formation, maintenance, and improvement of forests	V, VII, VIII	6,29,165	6,85,947	6,45,250
Charges on account of live and dead-stock, and miscellaneous	VI & IX	1,97,233	2,14,140	2,23,758
Establishments	B	14,75,015	15,56,575	17,03,623
	Total . .	44,91,173	43,35,781	46,58,802

7. In 1876-77, the net result of the timber operations was a gross surplus of Rs. 17,56,343, but a true estimate of the financial transactions on this account can only be arrived at by reviewing the results of several years. Taking the aggregate of the receipts and charges for the last three years, the result is as follows :—

	Receipts.	Charges.
	Rs.	Rs.
1874-75	32,46,393	20,16,697
1875-76	44,53,150	16,86,026
1876-77	36,41,866	18,85,523
Total . .	1,13,41,409	55,88,246

This leaves a surplus of Rs. 57,53,163 or an average for each of the three years of Rs. 19,71,721. Against this should, however, be charged a proportion of the expenditure on account of live and dead-stock, and miscellaneous and establishment charges. In some provinces a quota of the charges for communications and buildings (A VII), which in the above statement have all been allotted to the improvement of the forests, are debitable to the Government timber operations. Circumstances are not alike in the different provinces, and a fixed proportion of these charges is not suitable to all provinces, but whatever the proportion to be debited against the Government timber operations may be, it is certain that the surplus will be reduced considerably. This is not the case with the revenue of the department derived from other sources, which shows a large surplus.

8. The amount expended on the demarcation, formation, and improvement of the forests is still porportionately small, and the Governor General in Council desires again to urge upon all Governments more vigorous action in improving the area and productive powers of the State forests. Wherever practicable, the means for doing so must be provided by exercising greater economy in the expenditure on timber operations. Her Majesty's Secretary of State, in reviewing the orders of the Government of India on the forest budget of 1877-78, has lately expressed the following views regarding the financial results of forest administration in India :—

"The areas of forests at present reserved and demarcated throughout India bear but a small proportion to what, it is hoped, may eventually be taken up by the department, and as these areas are annually extended, it may be expected that the expenditure required for their conservancy will also increase. It is undoubtedly desirable that this increase of cost should be covered by receipts from the sale of forest produce, and under careful management this will no doubt be the case. At the same time it must be borne in mind that the present operations of the department are more with a view to the protection of forests from destruction, and the extension of their resources so as to meet the increased demands that may be expected to be made on them in the future, than for the purposes of present revenue. Some day, however, it may be hoped that the State forests will contribute, to no inconsiderable extent, to the resources of the empire."

9. The figures of the Regular Estimate for 1877-78, as compared with the Budget Estimate, are as follows :—

	Budget Estimate.	Regular Estimate.
RECEIPTS.	Rs.	Rs.
Bengal	3,00,000	3,40,000
North-Western Provinces and Oudh	10,10,000	10,40,000
Punjab	7,30,000	6,30,000
Central Provinces	7,00,000	7,00,000
British Burma	12,50,000	15,61,000
Coorg	81,500	94,500
Assam	70,000	1,25,000
Ajmere	500	1,500
Surveys	.....	.....
Total	41,42,000	44,92,000
Madras	4,50,000	3,76,000
Bombay	13,60,000	12,93,000
Total of British Provinces	59,52,000	61,61,000
Mysore	4,24,000	4,65,000
Hyderabad	2,56,000	2,80,000
TOTAL RECEIPTS	66,32,000	69,06,000
CHARGES.		
Bengal	2,20,000	2,70,000
North-Western Provinces and Oudh	7,97,000	7,82,000
Punjab	5,90,000	5,52,000
Central Provinces	3,57,000	3,45,000
British Burma	8,32,000	10,11,000
Coorg	41,500	43,000
Assam	1,00,000	1,05,000
Ajmere	17,000	17,000
Surveys	67,500	60,000
Total	30,22,000	31,85,000
Madras	4,20,000	3,65,000
Bombay	9,73,000	8,81,000
Total of British Provinces	44,15,000	44,31,000
Mysore	2,53,000	2,22,000
Hyderabad	1,13,000	1,05,000
TOTAL CHARGES	47,81,000	47,58,000
Surplus	18,51,000	21,48,000

10. The figures of the Budget Estimate entered above for the provinces under the Government of India, as well as for the Presidencies of Madras and Bombay, differ from those sanctioned in Financial Resolution No. 1853, dated the 31st March 1877, circulated with the Resolution from this Department, No. 28F., dated the 23rd August 1877, reviewing the estimates for 1877-78, thus,—

	Receipts. Rs.	Charges. Rs.
As detailed above	59,52,000	44,15,000
As sanctioned in the Financial Resolution	57,92,000	41,49,000
Difference	1,60,000	2,66,000

This is owing to the additional grants sanctioned during the year, *viz.*, Rs. 1,60,000 for supplying sleepers to the Scindia State Railway from the forests of the North-Western Provinces, which will yield no return during the year, and Rs. 1,06,000 in round numbers for the Bombay Presidency, of which Rs. 81,000 was for Sind, to meet an increased demand for fuel, and Rs. 25,000

for working the Satpura forests in Khandesh. The expenditure for these purposes was expected to yield an additional revenue of Rs. 1,60,000 in round numbers.

11. Comparing the figures of the Budget Estimate with those of the Regular Estimate, it is observed that a decrease is expected in the receipts of the *Madras* and *Bombay* Presidencies, which is attributable to the drought and famine which prevailed. There is also a decrease of nearly a lakh of rupees in the *Panjab*, which is caused by the failure of floods in the rivers to bring down the timber which was expected. A large increase of receipts is expected in *British Burma* by the sale of timber and forest produce, which it is hoped will be realized; but the demand for, and the prices of, teak timber in that province are very fluctuating. Of the remainder of the increases, those in *Bengal*, *Oudh*, and *Assam* are the result of steady improvement in the administration of the forests.

The charges are not materially altered and call for no remarks.

12. The following statement exhibits the estimated receipts and charges for 1878-79 proposed by the several Governments and Administrations and those at first provisionally and now finally sanctioned by the Government of India:—

Provinces.	Proposed by local Governments.	Provisionally sanctioned by the Government of India.	Finally sanctioned by the Government of India.
Receipts.	Rs.	Rs.	Rs.
Bengal	3,42,000	3,42,000	3,42,000
North-Western Provinces and Oudh	14,20,000	14,20,000	14,20,000
Punjab	6,64,000	6,50,000	6,50,000
Central Provinces	7,96,000	7,96,000	7,96,000
British Burma	13,69,810	13,70,000	13,70,000
Assam	1,03,000	1,03,000	1,03,000
Coorg	80,000	80,000	80,000
Ajmere	610	600	.....
Surveys	.....	.....	.....
Total	47,75,410	47,61,600	47,61,000
Madras	4,34,000	4,34,000	4,34,000
Bombay	16,25,177	16,25,000	16,25,000
Total of British Provinces	68,34,587	68,20,600	68,20,000
Mysore	4,98,500	5,00,000	5,00,000
Hyderabad	2,58,000	2,58,000	2,58,000
Total Receipts	75,91,087	75,78,600	75,78,000
Charges—A, Conservancy and Works.			
Bengal	1,25,000	1,25,000	1,25,000
North-Western Provinces and Oudh	6,63,770	6,63,970	6,63,070
Punjab	3,60,000	3,30,000	3,30,000
Central Provinces	2,40,000	2,40,000	2,40,000
British Burma	6,68,350	6,70,000	6,70,000
Assam	85,400	70,000	70,000
Coorg	22,200	22,000	23,000
Ajmere	5,431	5,500	5,500
Surveys	11,300	10,000	10,000
Total	21,81,451	21,35,570	21,36,570
Madras	1,86,500	1,86,000	1,86,000
Bombay	7,60,689	7,00,000	7,00,000
Total of British Provinces	31,28,640	30,21,570	30,22,570
Mysore	1,20,750	1,20,000	1,20,000
Hyderabad	55,000	55,000	55,000
Total of A, Conservancy and Works	33,04,390	31,96,570	31,97,570

PROVINCES.	Proposed by local Governments.	Provisionally sanctioned by the Government of India.	Finally sanctioned by the Government of India.
CHARGES—" B, ESTABLISHMENTS."	Rs.	Rs.	Rs.
Bengal	1,25,000	1,25,000	1,25,000
North-Western Provinces and Oudh	2,28,830	2,27,930	2,27,930
Punjab	2,80,000	2,64,000	2,64,000
Central Provinces	1,66,800	1,67,000	1,67,000
British Burma	2,66,726	2,48,000	2,48,000
Assam	75,600	68,000	68,000
Coorg	20,200	20,000	20,000
Ajmere	10,259	10,100	10,000
Surveys	59,100	57,500	57,500
Total	12,32,515	11,87,530	11,87,430
Madras	2,47,000	2,30,000	2,30,000
Bombay	3,25,760	3,25,000	3,20,000
Total of British Provinces	18,05,275	17,42,530	17,37,430
Mysore	1,26,250	1,20,000	1,20,000
Hyderabad	59,000	59,000	59,000
TOTAL B, ESTABLISHMENTS	19,90,525	19,21,530	19,16,430
GRAND TOTAL OF EXPENDITURE.	52,94,915	51,18,100	51,14,000
Surplus	22,96,172	24,60,500	24,64,000

13. The following statement exhibits the receipts expected to be realized during the current year, side by side with the actuals of 1876-77 and the approximate figures of 1877-78:—

	Actuals, 1876-77.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
	Rs.	Rs.	Rs.
Bengal	2,22,401	3,40,000	3,42,000
North-Western Provinces and Oudh	11,50,671	10,40,000	14,20,000
Punjab	5,98,754	6,30,000	6,50,000
Central Provinces	6,61,326	7,00,000	7,96,000
British Burma	15,51,468	15,61,000	13,70,000
Coorg	75,929	94,500	80,000
Assam	81,568	1,25,000	1,03,000
Ajmere	905	1,500	.....
Surveys	.....	.....	.....
Total	43,43,022	44,92,000	47,61,000
Madras	4,15,312	3,76,000	4,34,000
Bombay	12,26,658	12,93,000	16,25,000
Total of British Provinces	59,84,992	61,61,000	68,20,000
Mysore	4,66,956	4,65,000	5,00,000
Hyderabad	2,53,136	2,80,000	2,58,000
GRAND TOTAL	67,05,084	69,06,000	75,78,000

These figures show that a considerable increase is expected in the North-Western Provinces and Oudh, in the Punjab, in the Central Provinces, and in the Bombay Presidency, while British Burma shows a large decrease.

The increased receipts in the *North-Western Provinces* are due in a great measure to the expected sale of railway sleepers which the Forest Department is under engagement to supply, and for the preparation of which an additional

grant was sanctioned in 1877-78. It is hoped that the estimated receipts in the *Punjab* will be realized, but the estimates of forest receipts in that province are open to considerable uncertainty owing to variations both in the occurrence of floods in the rivers and in the demand for timber. The receipts of the *Central Provinces* are rising steadily with rare fluctuations, and this is due to the large area of demarcated reserves in those provinces, and the excellent system of Forest administration which has now been firmly established there. In *British Burma*, the receipts have been estimated advisedly at a low figure, but if the demand for, and the prices of, timber improve, it is hoped that the receipts will be equal to the realizations of 1876-77.

It is satisfactory to notice that in the *Presidency of Bombay*, which has suffered so much from famine, the forest receipts are expected to increase largely and there is ground for believing that the estimated amounts will be realized.

14. The amount sanctioned under "Conservancy and Works," as compared with the actuals of the two previous years, is as follows :—

	Rs.
1875-76	27,79,206
1876-77	29,55,119
1878-79	31,97,570

The increase of these charges is necessary in order to keep pace with the gradual extension of the demarcated forest domains of the State. It rests with local Governments to apportion the amounts sanctioned to the different sub-heads, and the Governor General in Council trusts that as large a proportion of these amounts as possible will be made available for the maintenance and improvement of the forests.

15. The amounts sanctioned for "Establishments" in 1878-79, as compared with the actuals for 1875-76 and 1876-77, are as follows:—

	Rs.
1875-76	15,56,575
1876-77	17,03,623
1878-79	19,16,430

Establishment charges must increase *pari passu* with the extension of demarcated State forests, but this branch of the expenditure requires close attention in detail by local Governments.

16. Paragraph 12 of the Resolution in this Department, No. 5, dated the 3rd February 1877, directed that the annual budget estimates of the Forest Department should be accompanied by—

(1.) A copy of the last sanctioned scale of establishments.

(2.) An explanatory note justifying the figures of the estimate and detailing the nature and cost of the different operations on which expenditure is proposed in the year for which the Budget Estimate provides.

Under the orders contained in the Circular Resolution from this Department, No. 28F., dated the 17th ultimo, sanctioning monthly maximum amounts for subordinate forest establishments, it will no longer be necessary to attach a copy of the last sanctioned scale of establishments to the budget estimates.

The explanatory note justifying the figures of the estimate will be submitted as usual, but it should be prepared with greater brevity than has hitherto been done. The documents received latterly with the estimates from several provinces have been extremely bulky. All statements that are not absolutely necessary should be omitted so as to render the papers less voluminous.

All figures, except those representing "Actuals," should invariably be entered in round numbers.

ORDER.—Ordered, that a copy of the above resolution be forwarded for information and guidance to the Governments and Administrations noted in the margin, and to the Superintendent of Forest Surveys.

Madras.	Central Provinces.
Bombay.	British Burma.
Bengal.	Mysore and Coorg.
North-Western Provinces and Oudh.	Ajmere.
Punjab.	Assam.
	Hyderabad.

Ordered also, that a copy be forwarded to the Financial Department for information and communication to the Comptroller General.

FINANCIAL RESOLUTION ACCEPTING THE FIGURES FOR 1878-79.

No. 2156, dated Calcutta, 30th March 1878.

RESOLUTION—By the Government of India, FINANCIAL DEPARTMENT.

Read the under-mentioned papers relating to the Estimates of the Forest Department for 1878-79:—

Resolution in the Department of Revenue, Agriculture, and Commerce, No. 219F., dated 20th February 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, No. 224F., dated 21st February 1878.

Office memorandum from the Department of Revenue, Agriculture, and Commerce, No. 230F., dated 22nd February 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 253 to 255F., dated 27th February 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 256 to 258F., dated 27th February 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 259 to 261F., dated 27th February 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 262 to 264F., dated 27th February 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 265 to 267F., dated 27th February 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 268 to 270F., dated 27th February 1878.

Office memorandum from the Department of Revenue, Agriculture, and Commerce, No. 280F., dated 1st March 1878.

Resolution in the Department of Revenue, Agriculture and Commerce, No. 282 to 284F., dated 2nd March 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 285 to 287F., dated 2nd March 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 298 to 300F., dated 4th March 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 311 to 313F., dated 6th March 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 315 to 317F., dated 7th March 1878.

Office memorandum from the Department of Revenue, Agriculture, and Commerce, No. 320F., dated 7th March 1878.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 360 to 362F., dated 16th March 1878.

RESOLUTION.—The Governor General in Council is pleased to accept the figures recommended by the Department of Revenue, Agriculture, and Commerce. These, in round sums, are as follows:—

	1878-79.	
	Receipts.	Charges.
	£	£
India	8,000	12,600
Central Provinces	79,600	40,700
British Burma	137,000	91,800
Assam	10,300	13,800
Bengal	34,200	25,000
North-Western Provinces and Oudh	142,000	89,100
Punjab	65,000	59,400
Madras	43,400	41,600
Bombay	162,500	102,000
Total	682,000	476,000

Ordered, that this Resolution be communicated to the Department of Revenue, Agriculture, and Commerce for information and further orders.

MADRAS FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 298-300F., dated Calcutta, 4th March 1878.

RESOLUTION—By the Government of India.

READ the following Resolutions communicating the orders of the Government of India on the budget estimate of the Forest Department in Madras for 1877-78:—

Nos. 235-237, dated the 13th February 1877.
No. 28F., dated the 23rd August 1877.

Read—

A letter from the Accountant General, Madras, No. 10234, dated the 8th January 1878, forwarding the budget estimate of the Forest Department in Madras for 1878-79.

RESOLUTION.—The actuals of 1876-77 compared with the estimates are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		5,12,000	4,35,000	4,15,312
Charges	A, Conservancy and Works	2,64,000	2,22,000	1,94,943
	B, Establishments	2,10,000	2,23,000	2,19,027
	Total	4,74,000	4,45,000	4,13,970
Surplus		38,000	...	1,342
Deficit		...	10,000	...

2. The falling-off in the receipts was caused by the long continued drought and famine in the Presidency, but the expenditure was also restricted, chiefly under "Conservancy and Works." In passing orders on the separate statement of actual receipts and charges received in July last, the Government of India, in letter No. 1138F., dated the 1st September 1877, expressed satisfaction that the receipts had not fallen considerably below the average of previous years, and that due economy appeared to have been exercised in the charges for "Conservancy and Works."

3. The estimates for 1877-78 are as follows:—

		Budget Estimate.	Regular Estimate proposed by the Conservator.	Regular Estimate amended by the Local Government.	Latest figures telegraphed by the Conservator.
		Rs.	Rs.	Rs.	Rs.
Receipts		4,50,000	4,40,000	4,31,000	3,76,000
Charges	A	2,00,000	1,90,000	2,00,000	1,52,000
	B	2,20,000	2,19,000	2,20,000	2,13,000
	Total	4,20,000	4,09,000	4,20,000	3,65,000
	Surplus	30,000	31,000	11,000	11,000

The decrease in receipts was an unavoidable result of the drought and famine, and it is satisfactory that the charges have been kept down to a corresponding extent.

The figures telegraphed by the Conservator will be accepted as the revised Regular Estimate for the current year.

4. The estimate proposed for 1878-79 is—

		Rs.
Receipts		4,34,000
Charges	A, Conservancy and Works	1,86,500
	B, Establishments	2,47,000
	Total	4,33,500
	Surplus	500

5. The receipts and charges on account of Forest administration in the Madras Presidency during the last ten years, for which actuals are available, and the current year, for which the approximate figures were received by telegraph, have been as follows :—

	Receipts.	A Charges.	B Charges.	Total charges.	Surplus.
	Rs.	Rs.	Rs.	Rs.	Rs.
1867-68	4,24,184	1,62,037	1,26,223	2,88,260	1,35,924
1868-69	3,91,179	1,32,693	1,37,779	2,70,472	1,20,707
1869-70	4,95,789	1,46,821	1,39,870	2,86,691	2,09,098
1870-71	3,39,762	1,56,779	1,38,081	2,94,860	44,902
1871-72	4,18,882	1,94,814	1,50,902	3,45,716	73,166
1872-73	4,18,767	3,03,735	1,74,412	4,78,147	59,380 Deficit.
1873-74	4,64,194	1,75,870	1,77,814	3,53,184	1,11,010
1874-75	3,64,326	2,21,864	1,76,008	3,97,872	33,546 Deficit.
1875-76	4,26,359	2,39,945	1,90,138	4,30,083	3,724 Deficit.
1876-77	4,15,312	1,94,943	2,19,027	4,13,970	1,342
1877-78	3,76,000	1,52,000	2,13,000	3,65,000	11,000

During this long period the receipts have fluctuated, as may be expected in a business of this kind; but they have not shown any tendency either to increase or decrease, and there seems no reason to doubt that the Conservator's estimate of Rs. 4,34,000, which is recommended by the Madras Government, will be realized.

6. Under "A, Conservancy and Works," the Conservator had estimated a sum of Rs. 1,63,000, which was raised by the Government of Madras to Rs. 1,86,500 by adding Rs. 20,000 under 'AI, Timber expenses,' and Rs. 3,500 under 'AVIII' for fire protection. The Governor General in Council will not interfere with the orders passed by the Government of Madras in regard to the increased outlay on timber operations, but desires to express his opinion that the first duty of the Forest Department in Madras is not to fell timber, but to demarcate the public forests and to arrange for their efficient protection and steady improvement. His Excellency in Council trusts that a commencement may be made in earnest during next year in this direction, and recommends to the consideration of the Government of Madras that any saving which it may be found practicable to make in the outlay on timber operations be devoted to the work of demarcation.

As regards the increased provision for protecting the forests from fire, the Governor General in Council cordially assents to the orders passed by the Government of Madras.

7. The estimate proposed under "B, Establishments," is Rs. 2,47,000 or Rs. 28,000 in excess of the actuals of 1876-77, and Rs. 34,000 in excess of the approximate figures of the current year. The Government of India adheres to the view expressed on former occasions, that the most rigid economy is necessary in regard to the Forest Establishment charges of the Madras Presidency, and that these charges, if raised at all, must not be raised

suddenly but gradually. When sanctioning the revised scale of subordinate establishments in the letter noted in the margin, the Government of India recognized the necessity of an increase, and accordingly a sum of Rs. 10,000 will be added to the amount sanctioned in the budget estimate of 1877-78, making the provision for 1878-79 Rs. 2,30,000.

No 1262, dated the 6th December 1875

8. With this alteration, the estimate now sanctioned provisionally for 1878-79 will stand as follows in round numbers :—

		Rs.
Receipts		4,34,000
Charges	A, Conservancy and Works	1,86,000
	B, Establishments	2,30,000
	Total	4,16,000
	Surplus	18,000

9. It is suggested for the consideration of the Government of Madras whether the Conservator's report which accompanies the budget estimate of the Forest Department may not now be made somewhat less voluminous.

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Government of Madras for information and guidance, and to the Financial Department and the Comptroller General for information.

BOMBAY FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 311—313F., dated Calcutta, 6th March 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Bombay Presidency for 1877-78:—

Nos. 238-240, dated the 13th February 1877.
No. 28F., dated the 23rd August 1877.

Read—

A letter from the Accountant General, Bombay, No. 11089B., dated the 27th October 1877, forwarding the Budget Estimate of the Forest Department in the Bombay Presidency for 1878-79.

Read also—

A letter from the same officer, No. 15582B., dated the 1st February 1878.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		12,26,000	11,78,557	12,26,658
Charges	A, Conservancy and Works	5,08,000	5,43,640	5,30,394
	B, Establishments	3,11,000	3,14,001	3,01,548
	Total	8,19,000	8,57,641	8,31,942
	Surplus	4,07,000	3,20,916	3,94,716

2. The figures in the separate statement of actual receipts and charges received in October last were slightly different, *viz.*,—

		Rs.
Receipts		12,26,658
Charges	A, Conservancy and Works	5,32,176
	B, Establishments	3,00,159
	Total	8,32,335
	Surplus	3,94,323

The actuals recorded in the present Budget Estimate are assumed to be the more reliable.

3. It is satisfactory that, notwithstanding the depressed state of the Presidency during a part of the year in consequence of the famine, the actual receipts have not fallen below the estimates. This is chiefly due to a considerable increase of receipts in Sind, caused by the increased demand for steamer fuel in consequence of the development of the grain traffic down the river.

4. The Conservator of Forests of the Northern Division explains that timber of the value of Rs. 1,50,854 was supplied free of charge from the forests for reconstructing houses in the city of Ahmedabad, which had been destroyed by heavy floods. No part of the expenditure in working out and transporting this timber was, however, borne by the Imperial Exchequer.*

* Letter to the Government of Bombay, No. 529, dated the 4th May 1877.

5. There has been an increase of expenditure as compared with the Budget Estimate, but the excess is covered by additional grants which were made during the year.

6. The estimate sanctioned for 1877-78 was,—

		Rs.
Receipts		12,00,000
Charges	A, Conservancy and Works	5,57,000
	B, Establishments	3,10,000
	Total	8,67,000
	Surplus	3,33,000

Two additional grants were, however, made during the year, *viz.*, Rs. 81,128* for Sind, to meet the increased demand for fuel, which had arisen in that province, and which it was expected would bring in an additional revenue of Rs. 1,32,962; and Rs. 25,000† for working the Satpura forests in Khandesh, which was sanctioned on the understanding that the outlay would be covered by increased receipts during the year, and that the surplus forest revenue would not be diminished thereby.

* Letter to the Government of Bombay, No. 932F., dated the 9th August 1877.

† Letter to the Government of Bombay, No. 1361F., dated the 11th October 1877.

7. The following statement exhibits the revised estimate including these grants—the Regular Estimate and the latest figures telegraphed by the Conservators of Forests. The results are satisfactory. The decrease in charges is small, and, though the full revenue anticipated has not been realized, the surplus considerably exceeds that originally estimated:—

		Revised Budget Estimate.	Regular Estimate.	Latest figures telegraphed.
		Rs.	Rs.	Rs.
Receipts		13,60,000	15,07,373	12,92,550
Charges	A, Conservancy and Works	6,63,000	6,39,638	5,57,594
	B, Establishments	3,10,000	3,22,200	3,23,046
	Total	9,73,000	9,61,838	8,80,640
	Surplus	3,87,000	5,45,535	4,11,910

8. The Conservator of Forests of the Southern Division has entered a sum of Rs. 32,959 in his Regular Estimate to cover the outlay connected with the system of collecting myrobalans departmentally in the Belgaum and Kanara districts, instead of selling the right to collect this produce, as by the latter system the department lost about half the revenue. Colonel Peyton estimates the profits as follows:—

	Rs
Receipts	1,11,600
Charges	44,728
Surplus	66,872

The increase under "B, Establishments," over the budget grant has been caused by the promotion of the two Conservators in Bombay and other officers of the superior staff.

9. The figures telegraphed by the Conservators will be accepted as the revised Regular Estimate for the current year.

10. The estimate proposed for 1878-79 is—

		Rs.
Receipts		16,25,177
Charges	A, Conservancy and Works	7,60,689
	B, Establishments	3,25,760
	Total	10,86,449
	Surplus	5,38,728

11. The estimates of receipts in the Bombay Presidency have of late years been well borne out by actual results, and there seems no reason to doubt that the estimated receipts of 1878-79 will be realized. Including these estimates, the gross receipts in the three Forest Divisions of the Bombay Presidency have been as follows:—

		Northern Division.	Southern Division.	Sind.	Total.
		Rs.	Rs.	Rs.	Rs.
Actuals ...	1872-73	3,12,124	5,64,404	2,69,876	11,46,404
	1873-74	3,77,755	5,50,913	2,59,422	11,88,090
	1874-75	4,63,860	4,89,431	2,70,704	12,23,995
	1875-76	4,49,245	5,17,068	2,82,359	12,48,672
	1876-77	4,33,485	4,56,513	3,36,660	12,26,658
Approximate estimates.	1877-78	5,42,500	3,90,550	3,59,500	12,92,550
	1878-79	5,67,014	6,03,067	4,55,096	16,25,177

12. In the Northern Division, the gross revenue has increased steadily during the last six years, and the famine has scarcely had any effect upon this increase of the forest revenue.

13. In the Southern Division, on the other hand, as might have been expected, the receipts of 1876-77 and 1877-78 show a considerable falling-off on account of the drought and famine; but the Conservator seems to have good grounds for expecting a considerable increase during the ensuing year.

14. In Sind, after a long period of stagnation, the gross revenue commenced to rise in 1876-77, and this rise may be expected to continue. In that province, the greatest energy will be required to meet the growing demand for fuel on the part of the steamers and railway, and the highest skill of the forester will be necessary in order to devise and maintain such a system of working these important forests that their resources for the future may not be impaired by the heavy demands which may be expected to arise.

15. Admitting then these estimates of receipts, the total will amount to Rs. 16,25,000—a larger sum than has ever been realized by the Forest Department in the Bombay Presidency. In that Presidency, the gross forest receipts have fluctuated between 8½ and 12⅓ lakhs until 1873-74; during the three years following, they were about 12¼ lakhs; and during the current year, they are estimated to attain nearly 13 lakhs.

16. Under these circumstances, it is somewhat disappointing that the surplus is not expected to be larger than Rs. 5,38,000. With a much smaller revenue, the surplus during the four years, from 1868-69 to 1871-72, fluctuated between Rs. 5,54,662 and Rs. 6,90,461. Doubtless much has been done since that time for the better protection and improvement of the forests in the Bombay Presidency; but it is a matter for serious consideration whether the same objects might not have been attained by a less increase in the expenditure.

17. To some extent the diminished surplus is due to the increased establishment charges, which, during the four years mentioned, averaged Rs. 2,37,500, and which are estimated to reach Rs. 3,25,700 next year. But these charges are within the amount of the scale sanctioned by the Government of India, which has been most carefully scrutinized, and the increase of which has been gradual and only up to the limit of what was actually necessary to ensure efficiency.

18. In the charges for "Conservancy and Works," the increase has been greater, and here doubtless there is scope for further economy. In the four years mentioned, these charges averaged Rs. 3,57,000; in 1876-77 they amounted to Rs. 5,30,394; during the current year, they are expected to be Rs. 5,57,594; and for next year, they are estimated at Rs. 7,60,689, which is distributed among the three divisions as follows:—

	Rs.
Northern Division	2,62,624
Southern "	2,59,629
Sind	2,38,436
Total	7,60,689

19. The Governor General in Council does not desire to enter into the details of the estimate; but it is obviously not good policy to encourage any sudden increase in the operations of the department.

For Sind, a liberal allowance must be made to meet the cost of the extended operations, but some reduction must be made, and will doubtless be found feasible, in the charges for "Conservancy and Works," estimated for the two other circles.

The estimate under "A, Conservancy and Works," will accordingly be reduced to Rs. 7,00,000, which is still Rs. 1,42,000 in excess of the approximate figures of the current year.

20. The estimate under "B, Establishments," is as follows:—

	Rs.
Salaries of Conservators	37,200
„ of superior officers	92,280
„ of Forest and Depôt establishments	90,744
„ of Office establishments	29,160
Deputation and special allowances	2,400
Compensation to subordinate establishments for dearness of grain	2,844
Total salaries	2,54,628
Travelling allowances	56,384
Contingencies	14,748
Total	3,25,760

21. The entries under "Salaries" are within the amounts of the scale sanctioned by the Government of India, and the provision under travelling allowances and contingencies is reasonable, and will be admitted.

22. The estimate for 1878-79, now sanctioned provisionally, will accordingly stand as follows in round numbers:—

		Rs.
Receipts		16,25,000
Charges	A, Conservancy and Works	7,00,000
	B, Establishments	3,25,000
	Total	10,25,000
	Surplus	6,00,000

23. It will be convenient if in future the budget estimates of the Forest Department are framed in round numbers; and it is suggested for consideration whether it will not now be possible to reduce the bulk of the statements and explanations submitted by the Conservators with their budget estimates.

ORDERED, that a copy of this resolution be forwarded, for information and guidance, to the Government of Bombay, and for information to the Financial Department and the Comptroller General.

BENGAL FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 253-255F., dated Calcutta, 27th February 1878.

RESOLUTION—By the Government of India.

Read the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Bengal for 1877-78:—

Nos. 208-10F., dated the 9th February 1877.
No. 28F., dated the 23rd August 1877.

Read also the following communications forwarding the Budget Estimate of the Forest Department in Bengal for 1878-79:—

From the Government of Bengal, No. 3840, dated the 20th November 1877.
„ Comptroller General, No. 812, dated the 26th November 1877.

Read also—

A letter from the Comptroller General, No. 1071, dated the 4th January 1878.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		2,40,000	2,30,000	2,22,401
Charges	A, Conservancy and Works	97,000	70,000	90,172
	B, Establishments	1,16,000	1,20,000	1,21,517
	Total	2,13,000	1,90,000	2,11,689
	Surplus	27,000	40,000	10,712

2. The cause of the decrease in the receipts is attributed to the cyclone of October 1876, which blocked up the streams in Chittagong, and thus prevented the exportation of forest produce, and to the failure to sell during the year the timber which was taken from the Buxa Reserve in the Jalpáiguri division to Dacca.

3. The estimates for 1877-78, including the latest figures telegraphed by the Conservator, are as follows:—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed by the Conservator.
		Rs.	Rs.	Rs.
Receipts		3,00,000	3,76,000	3,40,000
Charges	A, Conservancy and Works	1,02,000	1,56,000	1,50,000
	B, Establishments	1,18,000	1,20,000	1,10,000
	Total	2,20,000	2,76,000	2,60,000
	Surplus	80,000	1,00,000	80,000

4. Before receipt of the figures communicated by telegraph, the Government of India, in a separate letter, Nos. 115-117F., dated the 25th ultimo, sanctioned an additional grant of Rs. 56,000, which was applied for mainly to enable the Conservator of Forests to carry out the necessary operations for the supply of 30,000 sleepers indented for in September last by the Northern Bengal State Railway, and for the supply of firewood to Darjeeling and the military station

of Jalapahár. This expenditure, it was said, would be more than covered by a corresponding increase in the revenue of Rs. 76,000.

5. The figures telegraphed by the Conservator will now be accepted as the figures of the revised Regular Estimate of the year.

6. The estimate proposed for 1878-79 is,—

		Rs.
Receipts		3,42,000
Charges	A, Conservancy and Works	1,25,000
	B, Establishments	1,25,000
	Total	2,50,000
	Surplus	92,000

7. The Conservator estimated the receipts at Rs. 3,40,000, but this amount has been increased to Rs. 3,42,000 by the Government of Bengal, in view of the anticipated demand for timber for houses to be built at Darjeeling and additional barracks at Jalapahár. The receipts will accordingly be allowed to stand at Rs. 3,42,000.

8. The charges have been carefully estimated, and under both "A, Conservancy and Works," and "B, Establishments," will be allowed to stand at Rs. 2,50,000.

9. The figures provisionally sanctioned for 1878-79 are therefore those proposed by the Government of Bengal, as quoted above.

ORDER.—Ordered, that a copy of the above Resolution be forwarded for information and guidance to the Government of Bengal, and for information to the Financial Department and the Comptroller General.

Nos. 344-346F., dated Calcutta, 12th March 1878.

RESOLUTION—By the Government of India.

Read again—

Resolution by the Government of India, in this Department, Nos. 253-255F., dated the 27th February 1878, communicating the provisional orders of the Government of India on the Budget Estimate of the Forest Department in Bengal for 1878-79.

RESOLUTION.—The Governor General in Council directs that the figures of the revised Regular Estimate of the Forest Department in Bengal for 1877-78, accepted provisionally in paragraph 5 of the above Resolution, may be altered as follows:—

		Rs.
Receipts		3,40,000
Charges	A, Conservancy and Works	1,60,000
	B, Establishments	1,10,000
	Total	2,70,000
	Surplus	70,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Government of Bengal, and for information to the Financial Department and the Comptroller General.

N.-W. PROVINCES FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 256-258F., dated Calcutta, 27th February 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the North-Western Provinces for 1877-78 :—

Nos. 205-207, dated the 9th February 1877.
Circular No. 28F., dated the 23rd August 1877.

Read the following communications forwarding the Budget Estimate of the Forest Department in the North-Western Provinces for 1877-78 :—

From the Government of the North-Western Provinces, No. 296F.-C., dated the 13th November 1877.
From the Comptroller General, No. 863, dated the 7th December 1877.

Read also—

A letter from the Comptroller General, No. 1230, dated the 23rd January 1878.

RESOLUTION.—In 1876-77 the forest divisions of Gorakhpur and Bareilly were transferred from the charge of the Conservator of Forests in the North-Western Provinces to the charge of the Conservator of Forests in Oudh. Including the figures of these divisions, the actual receipts and charges of the Forest Department in the North-Western Provinces in 1876-77, compared with the estimates, were as follows.

They agree with the figures shown in the separate statement received in July 1877 and in the annual report :—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		10,82,000	7,97,000	8,15,221
Charges	A, Conservancy and Works	5,85,000	5,24,500	5,07,753
	B, Establishments	1,50,000	1,49,500	1,47,177
	Total	7,35,000	6,74,000	6,54,930
	Surplus	3,47,000	1,23,000	1,60,291

The Comptroller General explains that the receipts stated above agree with the figures shewn by the Accountant General; but that under charges there is a discrepancy of Rs. 2,565 on account of refunds, which the Accountant General had debited to the head "3.—Refunds and Drawbacks," in conformity with Financial orders No. 6245, dated the 16th October 1874.

2. Excluding the figures of the Gorakhpur and Bareilly divisions, the actuals are,—

		Rs.
Receipts		7,61,658
Charges	A, Conservancy and Works	4,95,351
	B, Establishments	1,32,289
	Total	6,27,640
	Surplus	1,34,018

3. There has been a falling-off in the forest revenue of the North-Western Provinces, principally in the Garhwal division, owing to the ill-health of the divisional officer, who has been obliged to proceed to England on leave. In

the Bhagirathi division also 40,000 broad gauge sleepers were expected, but the experiment of sending them down was a failure, and the river has proved impracticable for the floating of large sized sleepers.

The expenditure would have been less than it is, but for an advance of Rs. 50,000 made to a contractor for supplying sleepers during the year 1877-78.

4. The estimate sanctioned for 1877-78, and that altered in accordance with the resolution of this Department, No. 1356-58F., dated the 10th October 1877, when the divisions of Gorakhpur and Bareilly were transferred to Oudh, were as follows:—

		Original estimate	Revised estimate.
		Rs.	Rs.
Receipts		7,00,000	6,57,244
Charges	A, Conservancy and Works	2,80,000	2,71,900
	B, Establishments	1,57,000	1,41,513
	Total	4,37,000	4,13,413
	Surplus	2,63,000	2,43,831

5. During the year, the Government of India sanctioned an additional grant of Rs. 1,60,000 to enable the Forest Department to meet an indent for sleepers required for the Scindia State Railway; there will, however, be no corresponding increase in the revenue, as the sleepers will, it is said, not be paid for until 1878-79.

Recently, in a letter No. 106-8F., dated the 24th ultimo, the Government of India also sanctioned a re-appropriation of the budget grant, which involved a transfer of Rs. 9,401 from the head of "A, Conservancy and Works," to "B, Establishments." Making these alterations, and entering the latest estimate telegraphed by the Conservator, the estimates for the year are as follows, compared with the Regular Estimate:—

		Second revised estimate.	Third revised estimate.	Regular estimate.	Latest figures telegraphed by Conservator.
		Rs.	Rs.	Rs.	Rs.
Receipts		6,57,244	6,57,244	6,73,088	6,40,218
Charges	A, Conservancy and Works	4,31,900	4,22,499	4,45,567	4,05,506
	B, Establishments	1,41,513	1,50,914	1,40,313	1,48,668
	Total	5,73,413	5,73,413	5,85,880	5,54,174
	Surplus	83,831	83,831	87,208	86,044

The latest figures telegraphed by the Conservator are accepted as the figures of the revised Regular Estimate for 1877-78.

6. In the Budget Estimate of 1877-78, a sum of Rs. 10,000, on account of rent paid for forests leased from the Tehri Rajah, were included under the head "AV" in the accounts of the Bhagirathi division. In the Regular Estimate for the year, this amount has been distributed as follows, and the distribution is approved by the Government of India:—

	Rs.
Bhagirathi division	4,000
Jaunsar "	4,500
Dehra Dún "	1,500
Total	10,000

In addition to this amount, a payment of Rs. 351 is made annually to the Tehri Rajah in the Dehra Dún division, on account of the Seinkote forests said to be leased in perpetuity, and is included under the head "AV.—Rent of leased forests."

7. The estimates proposed by the Conservator of Forests for 1878-79, and amended by the Local Government, are,—

		Proposed by Conservator.	Amended by Local Government.
		Rs.	Rs.
Receipts		10,16,945	10,20,000
Charges	A, Conservancy and Works	4,92,236	4,98,070
	B, Establishments	1,51,930	1,51,930
	Total	6,44,166	6,50,000
	Surplus	3,72,779	3,70,000

8. The main features of the proposed estimate are as follows:—

		Rs.	Rs.
Receipts.			
Revenue from timber and other produce removed on Government account	I	7,15,060	
Other revenue	II to V	3,04,940	10,20,000
Charges.			
For timber and other produce removed on Government account	AI	3,86,199	
For other revenue	II, III, IV	27,276	
For formation, maintenance, and improvement of forests	V, VII, VIII	71,858	
Unclassified charges	VI, IX	12,737	
Establishments	B	1,51,930	6,50,000

9. It has on several occasions been pointed out, with regard to the timber operations, that a true estimate of their financial results can only be arrived at by reviewing the figures of a series of years. The actual and estimated figures since 1874-75 are as follows:—

		Receipts.	Charges.
		Rs.	Rs.
Actuals	1874-75	7,10,620	6,17,196
	1875-76	5,55,121	2,76,048
	1876-77	4,34,226	3,78,632
Estimates	1877-78	3,46,996	3,14,134
	1878-79	7,15,060	3,86,199
	Total	27,62,023	19,72,209

The charges here entered are only the actual timber expenses, but in addition to these, part of the charges entered in paragraph 8 as unclassified, as well as part of the establishment charges, and (in the North-Western Provinces) a part of the charges on account of communications and buildings, are properly chargeable to the timber removed on Government account. Bearing this in mind, the anticipated financial results are not favourable, and in future years it will probably be necessary to curtail these operations. For next year, however, the proposals of the Government of the North-Western Provinces will not be interfered with, as the Government of India are aware that engagements for the supply of railway sleepers have been made, which must be completed.

10. For the formation, maintenance, and improvement of the forests, the outlay in previous years, compared with the estimates, is as follows:—

		Rs.
Actuals	1874-75	62,769
	1875-76	78,127
	1876-77	77,375
Estimates	1877-78	89,063
	1878-79	71,858

The proposals submitted include an outlay of Rs. 23,126 for roads and bridges, and Rs. 3,695 for buildings; but of these amounts, only Rs. 2,120 and Rs. 1,384, respectively, are estimated for new works, the rest being intended for repairs.

A sum of Rs. 3,180 is proposed to be expended for the demarcation of forests, Rs. 13,575 for fire protection, and Rs. 12,033 for plantations and works of reproduction. These amounts, which are moderate, are sanctioned. The other items of the estimate under "A, Conservancy and Works," require no notice.

11. The estimate under "B, Establishments," comprises—

	Rs.
Salaries	1,24,344
Travelling allowances	20,801
Contingencies	6,785
Total	1,51,930

These amounts are also sanctioned, the estimate under salaries being within the total cost of the sanctioned scale, and that under travelling allowances and contingencies being in accordance with the actuals of past years.

The Budget Estimate now sanctioned provisionally for 1878-79 is that proposed by the Government of the North-Western Provinces, *viz.*,—

		Rs.
Receipts		10,20,000
Charges	A, Conservancy and Works	4,98,070
	B, Establishments	1,51,930
	Total	6,50,000
	Surplus	3,70,000

ORDER.—Ordered, that a copy of this resolution be forwarded for information and guidance to the Government of the North-Western Provinces, and for information to the Financial Department and the Comptroller General.

Nos. 360-362F., dated Calcutta, 16th March 1878.

RESOLUTION—By the Government of India.

Read again—

Resolution by the Government of India, in this Department, Nos. 256-258F., dated the 27th February 1878, communicating the provisional orders of the Government of India on the Budget Estimate of the Forest Department in the North-Western Provinces for 1878-79.

RESOLUTION.—The Governor General in Council directs that the figures of the revised Regular Estimate of the Forest Department in the North-Western Provinces for 1877-78, accepted provisionally in paragraph 5 of the above resolution, be altered as follows:—

	Rs.
Receipts	6,40,000
Charges	5,70,000
Surplus	70,000

ORDER.—Ordered, that a copy of this resolution be forwarded for information and guidance to the Government of the North-Western Provinces, and for information to the Financial Department and the Comptroller General.

OUDH FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 259-261F., dated Calcutta, 27th February 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Oudh for 1877-78:—

Nos. 101-103, dated the 22nd January 1877.
No. 28F., dated the 23rd August 1877.
Nos. 1356-58F., dated the 10th October 1877.

Read the following communications forwarding the Budget Estimate of the Forest Department in Oudh for 1878-79:—

From the Government of the North-Western Provinces, No. 337F., dated the 27th November 1877.
From the Comptroller General, No. 889, dated the 12th December 1877.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		3,00,000	3,50,000	3,35,450
Charges	A. Cons. & Works	1,40,000	1,21,000	1,42,247
	B, Establishments	52,000	62,000	63,072
	Total	1,92,000	1,83,000	2,05,319
	Surplus	1,08,000	1,67,000	1,30,131

They agree with the figures shown in the Annual Forest Report of the year, and in a separate statement received in July 1877.

2. During the year, the divisions of Gorakhpur and Bareilly were transferred from the charge of the Conservator of Forests in the North-Western Provinces to the charge of the Conservator of Forests in Oudh. Adding the receipts and charges of these divisions, the actuals stand thus,—

		Rs.
Receipts		3,89,013
Charges	A, Conservancy and Works	1,54,649
	B, Establishments	77,960
	Total	2,32,609
	Surplus	1,56,404

Comparing the figures only for Oudh with those of the Budget Estimate, the result is as follows:—

		Rs.
Increase ...	I. Receipts	40,981
	V. Miscellaneous receipts	6,207
	Total	47,188
Decrease ...	II. Grazing	11,738
	Net Increase	35,450

The Conservator explains that the decrease of Rs. 11,738 is principally owing to the attempts made to evade the payment of grazing-dues.

3. The increase under "I, Receipts," is chiefly owing to the large quantities of sissu wood taken by the Fatehgarh Gun-Carriage Agency. It is, however, said that the total receipts would have reached Rs. 3,55,450, or Rs. 20,000 more than was realized, had the timber in transit to Patna from Bahramghat reached there before the end of the financial year. It is satisfactory to notice the steady increase there has been in the actual receipts of the Forest Department in Oudh during the last three years, which is evidenced by the following figures:—

	Rs.
1874-75	2,77,411
1875-76	2,94,658
1876-77	3,35,450

4. The charges under "B, Establishments," have exceeded the budget grant by Rs. 11,000, and this is said to be caused by increases to the pay of officers on promotion; to the deputation allowance paid to Captain Pitcher while employed in conjunction with the Conservator in enquiring into and proposing arrangements for the settlement of rights and privileges in the reserved forests of Oudh; and to the absentee allowances of Mr. Read, which amount to Rs. 1,400, and pertain to the year 1864-65, having been charged to the financial year 1876-77. Mr. Read was formerly Conservator of Forests in Oudh, and retired in May 1871. It is difficult, therefore, to understand the explanation that has been given, and the Comptroller General will be requested to state why charges, said to have been incurred more than ten years ago, were entered in the accounts of 1876-77.

5. The estimates for 1877-78 are as follows:—

		Budget Estimate.	Revised Estimate after the divisions of Gorakhpur and Bareilly had been transferred to Oudh.	Regular Estimate.	Latest figures telegraphed by the Conservator.
		Rs.	Rs.	Rs.	Rs.
Receipts		3,10,000	3,52,756	3,82,990	4,00,000
Charges	A, Cons. & Works	1,40,000	1,48,100	1,59,405	1,40,000
	B, Establishments	60,000	75,487	75,487	72,000
	Total	2,00,000	2,23,587	2,34,892	2,12,000
	Surplus	1,10,000	1,29,169	1,48,098	1,88,000

The Conservator has erroneously entered the sanctioned receipts in the revised estimate as Rs. 3,55,756. This is caused by his having adopted Rs. 3,13,000, instead of Rs. 3,10,000, as the amount sanctioned in the original Budget Estimate for Oudh.

6. The increase under receipts is principally on account of timber for the Opium Agency at Patna, which was not delivered last year, but which will, it is expected, be delivered in 1877-78. It is also expected that there will be a greater demand for fuel at Gorakhpur from the Rámgarh works.

The latest figures telegraphed by the Conservator are accepted as the figures of the revised Regular Estimate for 1877-78.

7. The estimate proposed for 1878-79 is,—

		Rs.
Receipts		4,00,000
Charges	A, Conservancy and Works	1,65,700
	B, Establishments	76,900
	Total	2,42,600
	Surplus	1,57,400

and the main features of this estimate are as follows :—

Receipts.

		Rs.	Rs.
Revenue from timber and other produce removed on Government account . . .	I	2,18,600	
Other revenue . . .	II to V	1,81,400	4,00,000

Charges.

For timber and other produce removed on Government account	A I	1,17,300	
For other revenue . . .	A II, III, and IV	3,175	
For formation, maintenance, and improvement of forests . .	A V, VII, VIII	37,525	
Unclassified charges . . .	A VI, IX	7,700	
Establishments . . .	B	76,900	2,42,600

8. The Conservator's estimate of receipts has generally proved to be reliable, and, as it is supported by the Local Government, it will be accepted without alteration.

9. With regard to the charges under "A, Conservancy and Works," it will be useful to review the financial results of the timber operations in the province since 1874-75, including the estimates of the current year and those of 1878-79. The figures stand thus,—

		Receipts.	Charges.
		Rs.	Rs.
Actuals	1874-75	1,34,224	1,08,749
	1875-76	1,31,954	1,00,978
	1876-77	1,43,970	1,09,051
Estimates	1877-78	2,11,600	1,08,305
	1878-79	2,18,600	1,17,300
	Total	8,40,348	5,44,383

The charges here entered are only the actual timber expenses; but besides these, a portion of the charges under the Budget Heads A VI & IX, and of the establishment charges, should be debited against this branch of the forest revenue. After making allowance for these, a moderate surplus remains; and from a financial point of view, there seems no reason to interfere with the operations proposed to be undertaken in 1878-79.

10. The outlay for the maintenance and improvement of the forests (Budget Heads AV, VII, and VIII) since 1874-75 are as follows, compared with the estimates :—

		Rs.
Actuals	1874-75	35,288
	1875-76	20,871
	1876-77	26,534
Estimates	1877-78	36,665
	1878-79	37,525

11. The chief items in the estimate for 1878-79 are Rs. 12,425 for roads and bridges, Rs. 10,100 for rest-houses and other buildings, Rs. 4,800 for wells and other minor works, Rs. 2,600 for demarcating the forests by ditches, and Rs. 4,700 for fire protection. These amounts, which are appropriate, are accordingly sanctioned, as are also the other items of the estimate under "A, Conservancy and Works," which call for no remarks.

12. The details of the estimate under "B, Establishments," are as follows :—

	Rs.
Pay of Conservator	12,000
Pay of superior officers	25,800
Subordinate Forest and Depôt Establishments	18,120
Office Establishments	7,428
Total . .	63,348
Travelling allowances	10,552
Contingencies	3,000
Grand Total .	76,900

13. The amounts provided for the pay of the Conservator and for the subordinate establishments are in accordance with the sanctioned scale, and are therefore allowed. With regard to the pay of the superior officers, the following is the staff at present attached to Oudh :—

	Rs.
Mr. Allan, Deputy Conservator, 3rd Grade	500
„ Dodsworth, Officiating Deputy Conservator, 3rd Grade	500
„ Hillier, Assistant Conservator, 2nd Grade	350
„ Wilmot, „ „ „	350
Total	1,700

per mensem, or Rs. 20,400 a year.

Mr. Campbell has, however, recently been appointed to officiate as a Sub-Assistant Conservator of Forests on Rs. 200 per mensem ; and, as it is probable that a further addition to the staff may become necessary, the estimate of Rs. 25,800 will be sanctioned.

14. Travelling allowances and contingencies since 1873-74 have been as follows :—

		Travelling allowances. Rs.	Contingencies. Rs.
Actuals for Oudh only	1873-74	8,718	3,404
	1874-75	8,818	2,460
	1875-76	9,408	1,917
	1876-77	8,726	1,880
Actuals for Oudh, Bareilly, and Gorakhpur	1876-77	10,205	2,346
Sanctioned Estimate	1877-78	10,615	2,670
Regular Estimate	1877-78	11,015	2,670
Budget Estimate	1878-79	10,552	3,000

It is considered sufficient to allow Rs. 10,000 for travelling allowances and Rs. 2,500 for contingencies in 1878-79.

15. Making this alteration, the Budget Estimate sanctioned provisionally for 1878-79 will stand as follows in round numbers :—

		Rs.
Receipts		4,00,000
Charges	A, Conservancy and Works	1,65,000
	B, Establishments	76,000
	Total	2,41,000
	Surplus	1,59,000

16. It will be convenient if in future the figures of the proposed estimates are expressed in round numbers.

ORDER.—Ordered, that a copy of this resolution be forwarded to the Government of the North-Western Provinces and Oudh for information and guidance, and to the Financial Department for information.

Ordered also, that a copy be forwarded to the Comptroller General, with reference especially to the concluding portion of paragraph 4.

PUNJAB FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 262-264F., dated Calcutta, 27th February 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimates of the Forest Department in the Punjab for 1877-78:—

Nos. 211 to 213, dated the 9th February 1877.
No. 28F., dated the 23rd August 1877.

Read—

A letter from the Comptroller General, No. 841, dated the 1st December 1877, forwarding the Budget Estimate of the Forest Department in the Punjab for 1878-79.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		7,45,000	6,12,000	5,98,754
Charges	A, Conservancy and Works	3,67,000	2,80,000	2,70,330
	B, Establishments	2,53,000	2,55,000	2,52,153
	Total	6,20,000	5,35,000	5,22,483
	Surplus	1,25,000	77,000	76,271

As His Honour the Lieutenant-Governor correctly remarks, they compare unfavourably with the actuals of 1875-76, which were,—

	Rs.
Receipts	9,05,742
Charges	5,54,226
Surplus	3,51,516

These results, however, it is explained, were exceptional, and were chiefly due to unexpected sales of sleepers in store to the railway in 1875-76.

2. The estimates for 1877-78 are as follows:—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed by the Conservator.
		Rs.	Rs.	Rs.
Receipts		7,30,000	6,18,750	6,30,240
Charges	A, Conservancy and Works	3,50,000	3,16,435	2,87,400
	B, Establishments	2,40,000	2,50,426	2,64,190
	Total	5,90,000	5,66,861	5,51,590
	Surplus	1,40,000	51,889	78,650

The latest figures telegraphed by the Conservator are accepted as the figures of the revised Regular Estimate of the year.

The great decrease in the receipts is explained by the failure of floods in the Jhelum river. It had been estimated that 400,000 cubic feet of timber would come down, instead of which only 70,000 were received. The receipts

accordingly fell by Rs. 1,70,000. On the other hand, there was an increase in the Sutlej division, large quantities of material left in the Kalesar forest having been sold with good results. Grazing-dues also realized more than was expected owing to the exceptionally dry season.

3. The estimate proposed for 1878-79 is—

		Rs.
Receipts		6,64,000
Charges.	A, Conservancy and Works	3,60,000
	B, Establishments	2,80,000
	Total	6,40,000
	Surplus	24,000

4. The reasons given by the Punjab Government for the small surplus are,—(1), the exceptional expenditure on account of demarcation works in progress; (2), increased expenditure in planting to make up for the restricted operations in 1877 owing to want of rain; (3), sawing operations on the Ravi, the cash results of which will not appear till 1879; and (4), the increased number of forest officers in the Punjab.

In His Honour's opinion, for many years to come, forest expenditure in the Punjab must, to a great extent, be capital expenditure, the returns from which cannot be immediate. At the same time, while it is hoped that the receipts from timber operations will reach the amount assigned, it is said that recent experience both on the Jhelum and Beas shows that anticipations under this head are open to considerable uncertainty, owing to the variations both in the occurrence of floods in the rivers and in the state of the market.

5. It has been noticed that hitherto the Budget Estimates under receipts submitted by the Conservator of Forests in the Punjab have been uncertain, the figures of the last three years having been as follows:—

	Budget Estimate.	Actuals.
	Rs.	Rs.
1874-75	8,77,575	8,34,874
1875-76	7,85,000	9,05,742
1876-77	7,15,000	5,98,754

Looking to the actuals of previous years, and taking into account what is reported regarding the timber operations of the last and previous years, the Conservator's estimate of receipts for 1878-79 does not at first sight appear excessive; but with reference to the doubts expressed by the Government of the Punjab as to the realization of the amount, it will be reduced to Rs. 6,50,000.

6. As regards the charges, those on account of Government timber operations have generally been moderate in the Punjab as compared with the receipts. This appears from the following figures, which exhibit the actual and estimated receipts and charges on account of Government timber operations during a series of years:—

		Receipts.	Charges.
		Rs.	Rs.
Actuals	1874-75	5,74,494	3,01,563
	1875-76	6,64,926	2,19,418
	1876-77	3,10,380	1,54,177
Estimates	1877-78	3,53,070	1,65,750
	1878-79	4,60,000	1,79,325
	Total	23,62,870	10,20,233

The receipts on this account should be debited with a quota of other charges besides the mere timber expenses; but making allowance for this, a fair surplus may be expected to remain, and there is no reason to interfere with the proposals submitted. The Punjab Government justly draws attention to the satisfactory progress made by the Conservator in localizing timber operations, and thereby diminishing their cost.

7. Nevertheless, what is reported regarding the timber operations on the Jhelum river shows the necessity of caution, lest these operations should be extended beyond the requirements of the market. In July 1876, the Government of the Punjab applied for an additional grant for this purpose, submitting a report by the Conservator to the effect that the railway indent for timber from that river was 243,000 cubic feet for 1877-78 and 271,414 cubic feet for 1878-79. For the current year, the estimated receipts from timber in the Jhelum division are only Rs. 60,000, the Conservator's explanation being that the Railway Department had not taken any timber from the Forest Department. For 1878-79, only Rs. 1,50,000 are expected to be realized on this account, and even this estimate is uncertain. If it therefore should appear in the course of the current year that the outlay on Government timber operations can be curtailed, this will apparently be an advantage.

8. The outlay on the formation, improvement, and maintenance of the forests, which is exhibited under budget heads A V, VII, and VIII, has been and is estimated as follows:—

		Rs.
Actuals	1874-75	1,03,672
	1875-76	94,189
	1876-77	99,829
Estimates	1877-78	1,37,635
	1878-79	1,72,775

These figures include the payments made for seignorage and rent of forests, which for next year are estimated at Rs. 38,875; this amount admits of no reduction. The remainder is estimated chiefly for demarcation works and plantations. Both are necessary; but the question arises whether the increase on these accounts, from about Rs. 60,000 during the three years ending with 1876-77 to Rs. 1,34,000 in 1878-79, is not rather sudden.

9. On several occasions the Conservator has urged the insufficiency of the staff at his disposal, and, in compliance with the wishes of His Honour the Lieutenant-Governor, the Government of India has lately posted several officers to the Punjab in excess of the sanctioned strength. But the grant by the Punjab Government of furlough to several forest officers has lately been reported, and it will not be possible to assist the Punjab Government further to any considerable extent by the transfer of officers from other provinces. Under these circumstances, it seems doubtful whether the Conservator will have, at his disposal during next year, a superior staff as strong and efficient as he would desire. In that case, His Excellency the Governor General in Council is of opinion that no alternative remains but to curtail operations. It would serve no useful purpose here to discuss the details of the estimates in this respect, as they have doubtless been carefully considered. A reduction of Rs. 30,000 will, however, be made under "A, Conservancy and Works," and it must be left to the local authorities to modify the plan of operations accordingly. The possible reduction of the outlay on timber operations has already been suggested, and any saving effected on that account may be expended on the maintenance and improvement of the forests, provided efficient supervision is available.

The total grant under "A, Conservancy and Works," will therefore stand at Rs. 3,30,000.

10. The estimate under "B, Establishments," is,—

	Rs.
Salaries	2,25,840
Travelling allowances	43,140
Contingencies	11,020
Total	2,80 0(0

And salaries are made up of the following items :—

	Rs.
Pay of Conservator	19,200
" Superior officers	1,01,800
" Forest and Depôt Establishments	83,240
" Office Establishments	21,600
Total	2,25,840

11. The sanctioned scale of forest officers in the Punjab under the Conservator consists of 4 Deputy and 10 Assistant Conservators. There are, however, 6 Deputy, 11 Assistants, and 1 Sub-Assistant Conservator, as follows :—

	Per mensem. Rs.
Deputy Conservators—	
1. Colonel Stenhouse	900
2. Mr. B. Browne	700
3. Mr. C. F. Amery	700
4. Mr. E. Sparling	500
5. Mr. A. Pengelly, (*officiating*)	500
6. Mr. W. Righy, (*officiating*)	500
Assistant Conservators—	
1. Mr. McA. Moir	450
2. Mr. C. F. Elliot	450
3. Mr. R. H. M. Ellis	450
4. Mr. G. G. Minnikin	450
5. Mr. W. Shakespear	450
6. Mr. E. Forrest	450
7. Mr. F. O. LeMarchand	350
8. Mr. F. d'A. Vincent	350
9. Mr. J. S. Mackay	350
10. Mr. C. E. Fendall, (*officiating*)	250
11. Mr. E. A. Down, (*officiating*)	250
Sub-Assistant Conservator—	
1. Mr. A. N. Reuther, (*officiating*)	200
Total	8,250

per mensem, or Rs. 99,000 per year.

Intimation has, however, been received that Messrs. Pengelly and Righy have each been granted one year's furlough by His Honour the Lieutenant-Governor, and, under these circumstances, it will be sufficient to allow Rs. 90,000 on account of the pay of superior officers.

The other items under salaries call for no remarks.

12. For travelling allowances and contingencies, the same amounts will be sanctioned as were allowed for 1877-78.

The total grant under "B, Establishments," will then stand as follows :—

	Rs.
Salaries	2,14,000
Travelling allowances	40,000
Contingencies	10,000
Total	2,64,000

13. And the Budget Estimate now sanctioned provisionally for 1878-79 will be in round numbers,—

		Rs.
Receipts		6,50,000
Charges	A, Conservancy and Works	3,30,000
	B, Establishments	2,64,000
	Total	5,94,000
	Surplus	56,000

ORDER.—Ordered, that a copy of this resolution be forwarded for information and guidance to the Government of the Punjab, and for information to the Financial Department and the Comptroller General.

CENTRAL PROVINCES FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 265—267F., dated Calcutta, 27th February 1878.

RESOLUTION—By the Govenment of India.

READ the following Resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in the Central Provinces for 1877-78:—

Nos. 104 to 106, dated the 22nd January 1877.
No. 28F., dated the 23rd August 1877.

Read—

A letter from the Secretary to the Chief Commissioner of the Central Provinces, No. 68G., dated the 30th October 1877, forwarding the Budget Estimate of the Forest Department in the Central Provinces for 1878-79.

Read also—

A letter from the Comptroller General, No. 1194, dated the 17th January 1878.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		7,00,000	7,20,000	6,61,326
Charges	A, Conservancy and Works	1,94,000	1,85,000	1,67,334
	B; Establishments	1,41,000	1,25,000	1,21,306
	Total	3,35,000	3,10,000	2,88,640
	Surplus	3,65,000	4,10,000	3,72,686

They agree with the figures shown in the annual report and the separate statement received in October last.

2. The falling-off in the receipts is said to have been caused by a sudden and unusual demand for carriage for the transport of grain to the famine districts, which rendered it impossible for traders to remove timber. This led to a corresponding decrease of expenditure, as a smaller quantity of produce, was cut. There was likewise a decrease of Rs. 6,000 on account of timber removed by purchasers.

3. The estimates for 1877-78 are as follows:—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed by the Conservator.
		Rs.	Rs.	Rs.
Receipts		7,00,000	7,64,000	7,00,000
Charges	A, Conservancy and Works	2,13,000	2,16,000	2,13,000
	B, Establishments	1,44,000	1,44,000	1,32,000
	Total	3,57,000	3,60,000	3,45,000
	Surplus	3,43,000	4,04,000	3,55,000

The latest figures telegraphed by the Conservator are accepted as the figures of the revised Regular Estimate for the year.

4. The estimate proposed for 1878-79 is—

		Rs.
Receipts		7,96,000
Charges	A, Conservancy and Works	2,40,000
	B, Establishments	1,66,800
	Total	4,06,800
	Surplus	3,89,200

5. The estimated receipts of the Central Provinces during late years have, with the exception of those of 1876-77, when unexpected circumstances occurred, been generally borne out by the actuals. The estimated receipts for 1878-79 will therefore be accepted at Rs. 7,96,000.

The charges both under "A, Conservancy and Works," and "B, Establishments," have been carefully considered in detail, and are moderate. They are accordingly sanctioned, and the Budget Estimate for 1878-79, which is now sanctioned provisionally, will stand as follows in round numbers :—

		Rs.
Receipts		7,96,000
Charges	A, Conservancy and Works	2,40,000
	B, Establishments	1,67,000
	Total	4,07,000
	Surplus	3,89,000

ORDER.—Ordered, that a copy of this resolution be forwarded for information and guidance to the Chief Commissioner of the Central Provinces, and for information to the Financial Department and the Comptroller General.

BRITISH BURMA FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 268-270F., dated Calcutta, 27th February 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in British Burma for 1877-78:—

Nos. 214-216, dated the 9th February 1877.
No. 28F., dated the 23rd August 1877.

Read the following letters from the Comptroller General, forwarding the Budget Estimates of the Forest Department in British Burma, for 1878-79:—

No. 761, dated the 7th November 1877.
No. 821, dated the 27th November 1877.

Read also—

An endorsement from the Comptroller General, No. 1111, dated the 8th January 1878.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		13,00,000	16,50,000	15,51,468
Charges	A, Conservancy and Works	5,39,000	7,60,000	8,22,064
	B, Establishments	2,08,000	1,90,000	1,82,980
	Total	7,47,000	9,50,000	10,05,044
	Surplus	5,53,000	7,00,000	5,46,424

2. The results are not so satisfactory as those of 1875-76, when the gross receipts amounted to Rs. 17,79,000 and the surplus to Rs. 9,64,000; but it is explained that the timber market was in a depressed state throughout the year, especially in Moulmein, so that a large amount of timber remained unsold. Credit was also not received for the timber supplied to the Admiralty in 1876; it yielded at Home in 1877-78 net £8,300, and there was a falling-off of Rs. 82,517 on revenue derived from foreign timber—a source of income which is beyond control.

The increase in the charges is caused by the expenditure in converting timber which was unsaleable, and by an advance of Rs. 87,863 having been made in the Tenasserim circle towards the close of the year.

The actuals agree with the figures shown in the annual report, but no separate statement of actuals was received from British Burma.

The Comptroller General points out that there is a difference of Rs. 60 between the figures of the Conservators and the Accountant General, as well as a difference of Rs. 59 between the charges under "A, Conservancy and Works," and "B, Establishments," though the total charges agree. The Conservators and the Accountant General have been asked to reconcile the discrepancy under receipts.

3. The estimates for 1877-78 are,—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed by the Conservators.
		Rs.	Rs.	Rs.
Receipts		12,50,000	14,60,512	15,61,298
Charges	A, Conservancy and Works	6,20,000	7,88,780	7,78,686
	B, Establishments	2,12,000	2,22,076	2,32,000
	Total	8,32,000	10,10,856	10,10,686
	Surplus	4,18,000	4,49,656	5,50,612

4. In the Pegu circle, it is explained that the principal items of increase are Rs. 47,000 by sale of timber, a larger outturn being expected, and Rs. 19,000 under minor produce removed from the forests, Rs. 17,000 of which will be realized in the Prome division on permits issued to cutch boilers. No explanation is, however, given in regard to the increased expenditure.

The Comptroller General reports that a telegram was received from Burma, saying that a supplementary grant of Rs. 40,000 was required to pay for 3,500 logs in excess of the estimated outturn. It is necessary that for every anticipated increase in the charges of the year, a separate application should be submitted to the Government of India. Nothing further has, however, been heard on the subject.

5. In the Tenasserim circle, it is explained that the principal items of increase are Rs. 80,000 by sale of timber, caused by demands of Public Departments, *viz.*, the Dockyard in Calcutta, the Gun-Carriage Factories of Madras and Bombay, and the Admiralty, as well as demands for sleepers. An increased amount of Rs. 50,000 has also been estimated under "Duty on Foreign Timber," which is based on the actuals of the past months of the year.

As regards the amount due for timber supplied to the Admiralty, intimation has been received that £12,900 have been realized against an outlay on freight of £4,600. These items have already been entered in the Home accounts of the Secretary of State, and the revenue from that source cannot be credited in the accounts of the Forest Department in India. An increased expenditure under "Conservancy and Works" is asked for of Rs. 1,14,000, which is principally under "A I.—Timber Expenses," and is caused by the extended operations to be undertaken in converting timber required by the Public Departments.

6. The latest figures telegraphed by the Conservators are accepted as the figures of the revised Regular Estimate for 1877-78.

7. The estimate proposed for 1878-79 is,—

		Rs.
Receipts		13,69,810
Charges	A, Conservancy and Works	6,68,350
	B, Establishments	2,66,726
	Total	9,35,076
	Surplus	4,34,734

8. There seems no reason to doubt that the estimated receipts will be realized, and the amount will be admitted in round numbers at Rs. 13,70,000. It is noticed, however, that the receipts of the Forest Department of British Burma have of late years been rather under-estimated.

9. Under "Conservancy and Works," Rs. 4,94,250 are estimated for timber expenses. The receipts and charges on this account, both actual and estimated, since 1874-75, are as follows:—

		Receipts.	Charges.
		Rs.	Rs.
Actuals	1874-75	4,82,229	4,02,422
	1875-76	13,97,669	4,93,861
	1876-77	11,80,419	6,61,404
Estimates	1877-78	10,99,852	5,73,180
	1878-79	10,24,800	4,94,250
	Total	51,84,969	26,25,117

There is no ground for curtailing the operations that have been proposed, and the amount estimated for 1878-79 is accordingly sanctioned. It is satisfactory to notice that although girdling operations have been suspended since 1874-75, a quantity of dry timber is still available.

10. For the formation, maintenance, and improvement of the forests (AV, VII, and VIII), the following sums have of late years been expended and estimated :—

		Rs.
Actuals	1874-75	52,584
	1875-76	66,645
	1876-77	71,403
Estimates	1877-78	1,16,200
	1878-79	89,700

The details of this outlay are well considered, and the estimated amount for 1878-79 will therefore be allowed.

11. The following amounts have been estimated under "B, Establishments":—

	Rs.
Pay of Conservator	28,800
„ Superior officers	96,200
„ Forest and depôt establishments	57,880
„ Office establishments	40,846
Deputation and special allowances	1,200
	2,24,926
Travelling allowances	32,535
Contingencies	9,265
Total	2,66,726

Under the second item, provision should be made for the sanctioned staff (after allowing for one Conservator) of six Deputy and eight Assistant Conservators, with one or two Sub-Assistant Conservators. Considering the rate of pay and the proportion of the present officers who may be promoted, it will suffice to allow Rs. 80,000 on this account.

The other items of the estimate are unobjectionable, except that it will be sufficient to allow Rs. 30,000 for travelling allowances and Rs. 9,000 for contingencies.

12. Making these alterations, the estimate now sanctioned provisionally for 1878-79 will stand as follows in round numbers :—

		Rs.
Receipts		13,70,000
Charges	A, Conservancy and Works	6,70,000
	B, Establishments	2,48,000
	Total	9,18,000
	Surplus	4,52,000

ORDER.—Ordered, that a copy of this resolution be forwarded for information and guidance to the Chief Commissioner of British Burma, and for information to the Financial Department and the Comptroller General.

ASSAM FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 285-287F., dated Calcutta, 2nd March 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimates of the Forest Department in Assam for 1877-78:—

Nos. 229-231, dated the 13th February 1877.
No. 28F., dated the 23rd August 1877.

Read also—

A letter from the Comptroller General, No. 783, dated the 19th November 1877, forwarding the Budget Estimate of the Forest Department in Assam for 1878-79.

Read also the following communications:—

From the Assistant Comptroller General, No. 833, dated the 29th November 1877.
From the Financial Department, No. 981, dated the 16th February 1878.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		1,10,000	70,000	81,568
Charges	A, Conservancy and Works	42,000	40,000	42,005
	B, Establishments	53,000	45,000	47,915
	Total	95,000	85,000	89,920
	Surplus	15,000	...	...
	Deficit	...	15,000	8,352

They agree with the figures shown in the annual forest report.

2. From the estimate of Rs. 1,10,000, Rs. 60,000 were removed when it was decided that the receipts from the elephant mehals and soom forests were in future to be credited to "Land Revenue," and not to "Forests." This would have left a balance of Rs. 50,000, but the Government of India, in the Financial Department, raised it to Rs. 70,000. The actuals have amounted to Rs. 81,568.

3. The Comptroller General points out that there is a difference of Rs. 163 between the Deputy Conservator's figures and those shown by the Deputy Accountant General in his final accounts, and that this is caused by the Deputy Conservator having shown the amount under "A IX.—Refunds," and the Deputy Accountant General under "3.—Refunds and Drawbacks—Forest."

4. The estimates for 1877-78 are as follows, including the latest figures telegraphed by the Deputy Conservator:—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed.
		Rs.	Rs.	Rs.
Receipts		70,000	80,000	1,25,000
Charges	A, Conservancy and Works	50,000	54,000	53,000
	B, Establishments	50,000	52,550	52,000
	Total	1,00,000	1,06,550	1,05,000
	Deficit	30,000	26,550	...
	Surplus	...	...	20,000

The increase of revenue is satisfactory, and the figures telegraphed by the Deputy Conservator are accepted as the figures of the revised Regular Estimate of the year.

5. The estimate proposed for 1878-79 is,—

		Rs.
Receipts		1,03,000
Charges	A, Conservancy and Works	85,400
	B, Establishments	75,600
	Total	1,61,000
	Deficit	58,000

Allowing for the exclusion of certain items which were not admitted under forest revenue, the Deputy Conservator's estimate under "Receipts" has generally been borne out of late years by the actuals. The estimated amount for 1878-79 will therefore be allowed to stand at Rs. 1,03,000.

6. With regard to the estimate under "A, Conservancy and Works," it appears to the Governor General in Council that a somewhat sudden increase of operations is contemplated. The actual expenditure of the Forest Department in Assam during the last three years has been as follows:—

	Conservancy and Works.	Establishments.	Total.
	Rs.	Rs.	Rs.
1874-75	31,138	28,385	59,523
1875-76	33,187	28,697	61,884
1876-77	42,005	47,915	89,920

and during 1878-79, it is proposed to expend on—

Conservancy and Works	85,400
Establishments	75,600
Total	1,61,000

7. His Excellency in Council is of opinion that, apart from the necessity of economizing expenditure to the utmost when the charges are expected to exceed the receipts, it is doubtful policy in forest administration to increase operations otherwise than very gradually. His Excellency in Council does not doubt that the estimates have been carefully considered, but in a comparatively new undertaking, when the officers of the Forest Department of all grades have yet much to learn, some of the work must necessarily be of an experimental character, and, under these circumstances, caution in increasing expenditure cannot be too strongly urged.

8. It is noticed that Rs. 20,000 are estimated under "AI.—Timber Expenses," and that this amount is assigned to four divisions, *viz.*, Gauhati, Tezpur, Golaghát, and Goalpara.

The Chief Commissioner has, on several occasions, represented the necessity of strengthening the staff of superior forest officers in Assam, and the Government of India will endeavour to do what is possible in this respect; but the sanctioned staff of officers at the disposal of the Government of India is limited, and it may not be possible to comply with the Chief Commissioner's wishes to the full extent desired. Under these circumstances, it appears advisable to concentrate the operations of the Forest Department; and in the case of Government timber operations, the following figures, exhibiting the receipts on this account, and the charges for the cutting and carriage of the timber, will show that financially their success cannot yet be regarded as assured:—

		Receipts.	Charges.
		Rs.	Rs.
Actuals	1874-75	16,397	2,373
	1875-76	9,600	2,092
	1876-77	3,968	3,687
Estimates	1877-78	15,550	6,750
	1878-79	25,800	20,000
	Total	71,315	34,902

9. A reduction also seems possible in the estimated amount under heads AV, VII, and VIII, which comprise the charges on account of the formation,

maintenance, and improvement of the forests. The following figures show that the increase contemplated in 1877-78 and 1878-79 is very large:—

		Rs.
Actuals	1874-75	17,017
	1875-76	19,684
	1876-77	18,890
Estimates	1877-78	27,940
	1878-79	34,796

10. Some saving may also doubtless be effected in the estimate under "AVI.—Live and dead stock," under which an expenditure of Rs. 22,900 is estimated.

11. It is accordingly requested that the plans of operations for next year may be recast with reference to these remarks, so as to reduce the anticipated expenditure under "Conservancy and Works" from Rs. 85,400 to Rs. 70,000.

12. The amount estimated under "B, Establishments," is as follows:—

	Rs.
Pay of Deputy Conservator	8,400
„ Superior officers	27,000
„ Forest establishments	21,516
„ Office establishments	7,680
Total salaries	64,596
Travelling allowances	8,950
Contingencies	2,054
Total	75,600

The officers in Assam are,—

	Rs.
Mr. Mann, Officiating Deputy Conservator, 2nd grade	700
„ Fisher, „ Assistant „ 1st „	450
„ D'Arcy, Assistant Conservator, 3rd grade	250
„ Mein, „ „ „	250
„ Condon, Officiating Assistant Conservator, 3rd grade	250
Total	1,900

per mensem, or Rs. 22,800 a year.

Adding some provision for the promotion of officers, and for the pay of one or two Sub-Assistant Conservators whom it is intended to post to the province, the sum of Rs. 35,400 entered in the estimate for the salaries of the Deputy Conservator and the superior officers under him is not too high, and will be allowed to stand.

The sanctioned amount for Office and Forest establishments is Rs. 1,698 per mensem, or Rs. 20,376 a year. The Chief Commissioner recently proposed a revision of these establishments, and the necessity for some increase is recognised; Rs. 25,000 will accordingly be allowed on this account, and Rs. 6,000 and Rs. 1,500, respectively, will be allowed on account of travelling allowances and contingencies.

The estimate for 1878-79, which is now sanctioned provisionally, will then, in round numbers, stand as follows:—

		Rs.
Receipts		1,03,000
Charges	A, Conservancy and Works	70,000
	B, Establishments	68,000
	Total	1,38,000
	Deficit	35,000

ORDER.—Ordered, that a copy of this resolution be forwarded for information and guidance to the Chief Commissioner of Assam, and for information to the Financial Department and the Comptroller General.

COORG FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 282-284F., dated Calcutta, 2nd March 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Coorg for 1877-78:—

Nos. 232-234, dated the 13th February 1877.
No. 28F., dated the 23rd August 1877.

Read also—

An endorsement from the Comptroller General, No. 4632, dated the 29th October 1877, forwarding the Budget Estimate of the Forest Department in Coorg for 1878-79.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		66,500	76,500	75,929
Charges	A, Conservancy and Works	23,500	23,000	18,493
	B, Establishments	15,000	15,000	14,836
	Total	38,500	38,000	33,329
	Surplus	28,000	38,500	42,600

They agree with the figures shown in the annual report and the separate statement received last July.

2. It is explained that there was a falling-off in the sale of sandalwood, for which there was a less demand, but, on the other hand, a large quantity of timber was sold, and large outstandings were realized.

3. The estimates of 1877-78 are as follows, including the latest figures telegraphed by the Conservator:—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed by the Conservator.
		Rs.	Rs.	Rs.
Receipts		81,500	91,000	93,500
Charges	A, Conservancy and Works	22,500	22,500	22,000
	B, Establishments	19,000	19,000	20,000
	Total	41,500	41,500	42,000
	Surplus	40,000	49,500	51,500

The increase under "Receipts" is expected chiefly from the sale of timber on lands given up for coffee planting, otherwise the estimate remains unaltered, and the figures telegraphed by the Conservator are accepted as the figures of the revised Regular Estimate of the year.

4. The estimate proposed for 1878-79 is,—

		Rs.
Receipts		80,000
Charges	A, Conservancy and Works	22,200
	B, Establishments	20,200
	Total	42,400
	Surplus	37,600

5. The estimate under "Receipts" and "Conservancy and Works" is reasonable, and will be admitted.

6. The estimate under "B, Establishments," is as follows:—

	Rs.
Pay of Superior officers	8,400
" Forest and depôt establishments	4,020
" Office establishments	2,004
Total salaries	14,424
Travelling allowances	5,000
Contingencies	776
Total	20,200

Provision has been made in this estimate for the pay of two superior officers. It has lately been decided, on the representation of the Chief Commissioner, to withdraw one of the officers from the province, but, on the other hand, the Government of India have sanctioned proposals recently made for strengthening the subordinate establishments of the Forest Department. Under these circumstances, the amount proposed under "Salaries" will be required, and will therefore, with the amounts proposed for travelling allowances and contingencies, be admitted at Rs. 20,000.

7. The estimate now sanctioned provisionally for 1878-79 will accordingly stand in round numbers as follows:—

		Rs.
Receipts		80,000
Charges	A, Conservancy and Works	22,000
	B, Establishments	20,000
	Total	42,000
	Surplus	38,000

ORDER.—Ordered, that a copy of this resolution be forwarded for information and guidance to the Chief Commissioner of Coorg, and for information to the Financial Department and the Comptroller General.

AJMERE FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 315-317F., dated Calcutta, 7th March 1878.

RESOLUTION—By the Government of India.

Read again the following Resolutions, communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Ajmere for 1877-78:—

Nos. 118-120, dated the 29th January 1877.
No. 28F., dated the 23rd August 1877.

Read also—

A letter from the Comptroller General, No. 758, dated the 7th November 1877, forwarding the Budget Estimate of the Forest Department in Ajmere for 1878-79.

RESOLUTION.—The actuals for 1876-77 compared with the estimates are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		500	500	905
Charges	A, Conservancy and Works	12,000	12,000	11,433
	B, Establishments	12,000	12,000	11,025
	Total	24,000	24,000	22,458
	Deficit	23,500	23,500	21,553

The figures agree with those shown in the last half-yearly report.

2. The receipts have been increased by Rs. 405, as the forest tracts having now been taken up under the Forest Regulation of 1874, it has been possible to sell the minor forest produce.

The expenditure is well within the estimated amount, and it is said that almost all the tracts have now been demarcated and fenced.

3. The estimates for 1877-78 are as follows, including the latest figures telegraphed by the Commissioner of Ajmere:—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed.
		Rs.	Rs.	Rs.
Receipts		500	1,610	1,500
Charges	A, Conservancy and Works	8,800	8,800	8,800
	B, Establishments	8,200	8,200	8,200
	Total	17,000	17,000	17,000
	Deficit	16,500	15,390	15,500

The increase in the receipts is caused by a greater demand for firewood and charcoal on account of extensive public works being undertaken in the district. A larger revenue is also expected from grazing.

A corresponding increase in expenditure for preparing charcoal is also estimated for, and an increased amount is required for establishments recently sanctioned; but the amounts have been so redistributed that the total sanctioned grants under "A, Conservancy and Works," and "B, Establishments," are not exceeded. This is satisfactory.

The figures telegraphed will be accepted as the figures of the revised Regular Estimate for 1877-78.

4. The estimate proposed for 1878-79 is—

		Rs.
Receipts		610
Charges	A, Conservancy and Works	5,431
	B, Establishments	10,259
	Total	15,690
	Deficit	15,080

5. The estimated expenditure for Conservancy and Works is sanctioned. The expenditure on this account was Rs. 15,777 in 1873-74 and Rs. 17,753 in 1874-75; but since then it has been steadily diminished, and attention has been chiefly directed to the protection of the reserves. This is regarded as satisfactory, provided the whole of the demarcated areas is efficiently protected against fire and other injury, and that the maintenance of the existing plantations is not neglected.

The estimated amount under "B, Establishments," is as follows:—

	Rs.
Pay of superior officers	3,600
„ Forest establishments	3,444
„ Office „	1,500
Total salaries	8,544
Travelling allowances	1,215
Contingencies	500
Total	10,259

In transferring Mr. McA. Moir from Ajmere to the Punjab, it was arranged that his services should once a year, or once in two years, be made available to visit Ajmere for three months, the cost of his salary and travelling allowances being borne by the Forest Department of that province. Mr. Moir could not be spared in 1877-78; but it was said in the orders on the budget estimate for that year that his visit to Ajmere might be deferred till 1878-79.

The Government of India have also sanctioned the salary of Anwar Khan, the Sub-Assistant Conservator of Forests, being raised from Rs. 150 to Rs. 200 per mensem by two annual increments.

Making allowance for these amounts, the figures of the estimate are within the sums sanctioned by the Government of India, and will be allowed to stand.

The estimate for 1878-79 now sanctioned provisionally is as follows, and it is requested that in future years the estimates may be framed in round figures:—

		Rs.
Receipts		600
Charges	A, Conservancy and Works	5,500
	B, Establishments	10,100
	Total	15,600
	Deficit	15,000

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Chief Commissioner of Ajmere, and for information to the Financial Department and the Comptroller General.

FOREST SURVEY BUDGET ESTIMATE FOR 1878-79.

No. 224F., dated Calcutta, 21st February 1878.

RESOLUTION—By the Government of India.

Read the following resolutions communicating the orders of the Government of India on the Budget Estimate of the Superintendent of Forest Surveys for 1877-78 :—

Nos. 1211-1213, dated the 4th November 1876.
No. 28F., dated the 23rd August 1877.

Read the following letters forwarding the Budget Estimate of the Superintendent of Forest Surveys for 1878-79 :—

From Captain Bailey to the Inspector General of Forests, No. 410, dated the 2nd November 1877.
From the Comptroller General, No. 787, dated the 19th November 1877.

RESOLUTION.—The actual expenditure in 1876-77 compared with the estimates, is as follows :—

		Budget Estimate.	Regular Estimate.	Actuals
		Rs.	Rs.	Rs.
Charges	A, Conservancy and Works	12,140	8,000	7,684
	B, Establishments	55,360	52,000	49,820
	Total	67,500	60,000	57,504

It is satisfactory to notice that there has been a saving of Rs. 10,000 on the grant sanctioned for the year.

2. The estimates for 1877-78 are as follows, including the latest figures that have been telegraphed :—

		Budget Estimate.	Regular Estimate	Latest figures telegraphed.
		Rs.	Rs.	Rs.
Charges	A, Conservancy and Works	11,300	10,300	10,000
	B, Establishments	56,200	52,150	50,000
	Total	67,500	62,450	60,000

The figures of the Regular Estimate are approved.

3. The Estimate proposed for 1878-79 is—

		Rs.
Charges	A, Conservancy and Works	11,300
	B, Establishments	59,100
	Total	70,400

The maximum limit of expenditure in the Forest Survey Branch is Rs. 67,500 annually, and this amount must not be exceeded. The following amounts are, therefore, sanctioned provisionally for 1878-79 :—

		Rs.
Charges	A, Conservancy and Works	10,000
	B, Establishments	57,500
	Total	67,500

ORDER.—Ordered, that a copy of this Resolution be forwarded to the Superintendent of Forest Surveys for information and guidance, and to the Financial Department and Comptroller General for information.

MYSORE FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 334-336F., dated Calcutta, 11th March 1878.

RESOLUTION—By the Government of India.

Read the following Resolutions, communicating the orders of the Government of India on the Budget Estimate of the Forest Department in Mysore for 1877-78 :—

Nos. 318-321, dated the 23rd February 1877.
No. 786, dated the 5th July 1877.

Read also the following letters from the Deputy Accountant General, Mysore, forwarding the Budget Estimate of the Forest Department in that province for 1878-79 :—

No. 4086, dated the 31st October 1877.
No. 4589, dated the 1st December 1877.

RESOLUTION.—The actuals for 1876-77, compared with the estimates, are as follows :—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		4,22,000	4,30,000	4,66,956
Charges	A, Conservancy and Works	1,30,000	1,30,000	1,09,761
	B, Establishments	1,34,000	1,30,000	1,17,101
	Total	2,64,000	2,60,000	2,26,862
	Surplus	1,58,000	1,70,000	2,40,094

2. The increase under receipts is chiefly owing to the high prices realized by the sale of sandalwood in the Nundydroog and Ashtagram divisions, and to the disposal of a stock of wood in the Nagar division, which was sold in order to empty certain small depôts proposed to be closed. There were decreases, however, under certain heads, and chiefly under revenue from minor forest produce, caused by the continued drought in the country.

The figures of the actuals agree with those shown in the annual report and the separate statement received in August last.

3. The estimates for 1877-78 are—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed by the Conservator.
		Rs.	Rs.	Rs.
Receipts		4,24,000	4,26,000	4,65,000
Charges	A, Conservancy and Works	1,22,000	1,02,000	1,02,000
	B, Establishments	1,31,000	1,25,000	1,20,000
	Total	2,53,000	2,27,000	2,22,000
	Surplus	1,71,000	1,99,000	2,43,000

The latest figures telegraphed by the Conservator are accepted as the figures of the revised Regular Estimate for the year.

It is satisfactory that, in spite of the drought and famine, the gross receipts and surplus revenue of the Forest Department in Mysore have not diminished.

4. The estimate proposed for 1878-79 is as follows :—

		Rs.
Receipts		4,98,500
Charges	A, Conservancy and Works	1,20,750
	B, Establishments	1,26,250
	Total	2,47,000
	Surplus	2,51,500

There is no ground for doubting that the estimated receipts will be realized: if anything, they seem to be under-estimated. The charges under "Conservancy and Works" have also apparently been carefully considered and will be admitted.

5. The establishment charges are estimated as follows :—

	Rs.
Pay of Conservator	12,000
„ superior officers	37,800
„ forest and depôt establishments	44,184
„ office establishments	14,610
Deputation and special allowances	156
Total salaries	1,08,750
Travelling allowances	13,000
Contingencies	4,500
Total	1,26,250

6. These items are in accordance with the pay of the existing staff of superior officers and the sanctioned scale of subordinate establishments. Proposals have lately been received from the Chief Commissioner of Mysore to reduce the former and to increase the latter; this will involve a small saving, and the estimate for establishment charges will therefore be reduced to Rs. 1,20,000.

7. The estimate for 1878-79, which is now provisionally sanctioned, will accordingly stand in round numbers as follows :—

		Rs.
Receipts		5,00,000
Charges	A, Conservancy and Works	1,20,000
	B, Establishments.	1,20,000
	Total	2,40,000
	Surplus	2,60,000

It would be convenient if, in future, the Budget Estimates of the Forest Department were always framed in round figures.

ORDER.—Ordered, that the above Resolution be forwarded to the Chief Commissioner of Mysore for information and guidance, and to the Foreign and Financial Departments and the Comptroller General for information.

HYDERABAD ASSIGNED DISTRICTS FOREST BUDGET ESTIMATE FOR 1878-79.

Nos. 337-339F., dated Calcutta, 11th March 1878.

RESOLUTION—By the Government of India.

Read the following Resolution containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Hyderabad Assigned Districts for 1877-78:—

Nos. 299-301, dated the 17th February 1877.
No. 787F., dated the 5th July 1877.

Read—

A letter from the Deputy Accountant General, Hyderabad, No. 2635, dated the 9th October 1877, forwarding the Budget Estimate of the Forest Department in the Hyderabad Assigned Districts for 1878-79.

RESOLUTION.—The actuals of 1876-77, compared with the estimates, are as follows:—

		Budget Estimate.	Regular Estimate.	Actuals.
		Rs.	Rs.	Rs.
Receipts		2,74,000	2,50,000	2,53,136
Charges	A, Conservancy and Works	57,000	50,500	40,506
	B, Establishments	55,000	55,000	54,146
	Total	1,12,000	1,05,500	94,652
	Surplus	1,62,000	1,44,500	1,58,484

There is a slight difference between the figures of the actuals given in the budget and annual report, thus,—

		Budget.	Report.
		Rs.	Rs.
Receipts		2,53,136	2,53,136
Charges	A, Conservancy and Works	40,506	40,506
	B, Establishments	54,146	54,067
	Total	94,652	94,573
	Surplus	1,58,484	1,58,563

The difference of Rs. 79 in the charges under "B, Establishments," is caused by an adjustment made in the accounts on account of Europe medicines supplied to the Forest Department, and which have since been added. But the Deputy Accountant General says the actuals for 1876-77 should not be considered final, as the accounts of that year have not been closed, pending instructions from the Comptroller General. If any adjustments are made, it is expected that they will be very small.

2. The estimates for 1877-78 are—

		Budget Estimate.	Regular Estimate.	Latest figures telegraphed by the Deputy Conservator.
		Rs.	Rs.	Rs.
Receipts		2,56,000	2,57,300	2,80,000
Charges	A, Conservancy and Works	56,600	56,600	50,000
	B, Establishments	56,400	58,700	55,000
	Total	1,13,000	1,15,300	1,05,000
	Surplus	1,43,000	1,42,000	1,75,000

The result is satisfactory, and the latest figures telegraphed are accepted as the figures of the revised Regular Estimate of the year.

3. The Budget Estimate proposed for 1878-79 is—

		Proposed by the Deputy Conservator.	Amended by the Resident.
		Rs.	Rs.
Receipts		2,63,650	2,58,000
Charges	A, Conservancy and Works	56,420	55,000
	B, Establishments	59,991	59,000
	Total	1,16,411	1,14,000
	Surplus	1,47,239	1,44,000

4. The estimates as modified by the Resident will be accepted. In establishment charges, travelling allowances are over-estimated, and some reduction may be made under this head; but as an additional officer has lately been posted to Berar to complete the staff sanctioned by the Government of India, whose pay and travelling allowances are not provided for in the estimates, the total under "B, Establishments," will be allowed to remain as proposed.

ORDER.—Ordered, that a copy of this Resolution be forwarded for information and guidance to the Resident at Hyderabad, and for information to the Foreign and Financial Departments, and the Comptroller General.

Government Central Press.—No. 74, R., A., & C.—6-7-78—350.